

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF HOUGHTON, IOWA

DUE: December 1, 2013

16205670100000
City of Houghton
P.O. Box 113
Houghton, Iowa 52631

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	53,968		53,968	53,087
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	53,968		53,968	53,087
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	14,951	0	14,951	15,619
Licenses and permits	603	0	603	186
Use of money and property	8,687	0	8,687	43,000
Intergovernmental	13,349	0	13,349	12,620
Charges for fees and service	9,010	0	9,010	7,200
Special assessments	0	0	0	200
Miscellaneous	15,500	0	15,500	400
Other financing sources	0	0	0	0
Total revenues and other sources	116,068	0	116,068	132,312
Expenditures and Other Financing Uses				
Public safety	4,013	0	4,013	4,600
Public works	34,009	0	34,009	41,500
Health and social services	235	0	235	480
Culture and recreation	3,909	0	3,909	7,500
Community and economic development	16,231	0	16,231	15,800
General government	22,556	0	22,556	15,000
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	80,953	0	80,953	84,880
Business type activities	0	0	0	0
Total ALL expenditures	80,953	0	80,953	84,880
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	80,953	0	80,953	84,880
Excess revenues and other sources over (Under) Expenditures/And other financing uses	35,115	0	35,115	47,432
Beginning fund balance July 1, 2012	283,981	0	283,981	354,603
Ending fund balance June 30, 2013	319,096	0	319,096	402,035
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 0	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 533,105	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		9-24-13		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Gale Thompson		319	469-6811	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF HOUGHTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	53,968	0					53,968			53,968	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	53,968	0		0	0	0	53,968		T01	53,968	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	53,968	0		0	0	0	53,968			53,968	6
7	TIF revenues								0	T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	14,951						14,951		T09	14,951	14
15	TOTAL OTHER CITY TAXES	14,951	0	0	0	0	0	14,951	0		14,951	15
16	Section B - LICENSES AND PERMITS	603						603		T29	603	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	8,687						8,687		U20	8,687	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	8,687	0	0	0	0	0	8,687	0		8,687	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		12,314					12,314		C46	12,314	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Iowa Tax refund	24						24		C89	24	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	24	12,314	0	0	0	0	12,338	0		12,338	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Insurance refund	180						180		D89	180	67
68	use of shelter house	40						40			40	68
69	reimburse for city hall building dent	791						791			791	69
70	Total local grants and reimbursements	1,011	0	0	0	0	0	1,011	0		1,011	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,035	12,314	0	0	0	0	13,349	0		13,349	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0		A8Ø	0	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	9,010						9,010		A81	9,010	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	9,010	0	0	0	0	0	9,010	0		9,010	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	14,500						14,500		U11	14,500	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Houghton Foundation	1,000						1,000			1,000	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	15,500	0	0	0	0	0	15,500	0		15,500	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	103,754	12,314	0	0	0	0	116,068	0		116,068	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0			0	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	103,754	12,314	0	0	0	0	116,068	0		116,068	132
133												133
134	Beginning fund balance July 1, 2012	373,390	-89,409					283,981			283,981	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	477,144	-77,095	0	0	0	0	400,049	0		400,049	136
137												137
138												138
139												139
140												140
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,208						2,208		E89	2,208	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	1,805						1,805		E24	1,805	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	4,013	0	0	0	0	0	4,013			4,013	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		8,516					8,516		E44	8,516	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		5,206					5,206		E44	5,206	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	20,287						20,287		E81	20,287	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	20,287	13,722	0	0	0	0	34,009			34,009	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	235						235		E79	235	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	235	0	0	0	0	0	235			235	103
104												104
105												105
106												106
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108												108
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,027						1,027		E52	1,027	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,882						2,882		E61	2,882	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,909	0	0	0	0	0	3,909			3,909	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,168						1,168		E89	1,168	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	13,630						13,630		E89	13,630	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,433						1,433		E29	1,433	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	16,231	0	0	0	0	0	16,231			16,231	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,231						2,231		E29	2,231	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	3,948						3,948		E23	3,948	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,156						4,156		E25	4,156	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,886						3,886		E31	3,886	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	6,779						6,779		E89	6,779	171
172	Other general government — Current operation	1,556						1,556		E89	1,556	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	22,556	0	0	0	0	0	22,556			22,556	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	67,231	13,722	0	0	0	0	80,953			80,953	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HOUGHTON			<input type="checkbox"/> GAAP					<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
	197	Section I — BUSINESS TYPE ACTIVITIES											197
	198	Water — Current operation									E91	0	198
	199	Purchase of land and equipment									G91	0	199
	200	Construction									F91	0	200
	201	Sewer and sewage disposal — Current operation									E80	0	201
	202	Purchase of land and equipment									G80	0	202
	203	Construction									F80	0	203
	204	Electric — Current operation									E92	0	204
	205	Purchase of land and equipment									G92	0	205
	206	Construction									F92	0	206
	207	Gas Utility — Current operation									E93	0	207
	208	Purchase of land and equipment									G93	0	208
	209	Construction									F93	0	209
	210	Parking — Current operation									E60	0	210
	211	Purchase of land and equipment									G60	0	211
	212	Construction									F60	0	212
	213	Airport — Current operation									E01	0	213
	214	Purchase of land and equipment									G01	0	214
	215	Construction									F01	0	215
	216	Landfill/Garbage — Current operation									E81	0	216
	217	Purchase of land and equipment									G81	0	217
	218	Construction									F81	0	218
	219	Hospital — Current operation									E36	0	219
	220	Purchase of land and equipment									G36	0	220
	221	Construction									F36	0	221
	222	Transit — Current operation									E94	0	222
	223	Purchase of land and equipment									G94	0	223
	224	Construction									F94	0	224
	225	Cable TV, telephone, Internet — Current operation									E03	0	225
	226	Purchase of land and equipment									G03	0	226
	227	Housing authority — Current operation									E50	0	227
	228	Purchase of land and equipment									G50	0	228
	229	Construction									F50	0	229
	230	Storm water — Current operation									E80	0	230
	231	Purchase of land and equipment									G80	0	231
	232	Construction									F80	0	232
	233												233
	234												234
	235												235
	236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HOUGHTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								0		0	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	67,231	13,722	0	0	0	0	80,953	0		80,953	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	67,231	13,722	0	0	0	0	80,953	0		80,953	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								0		0	269
270	Total ending fund balance June 30, 2013	409,913	-90,817	0	0	0	0	319,096	0		319,096	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	477,144	-77,095	0	0	0	0	400,049	0		400,049	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF HOUGHTON																																																																																																																																																								
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																		
<table><tr><td>Purpose</td><td>Amount paid to other local governments</td><td>Purpose</td><td>Amount paid to State</td></tr><tr><td>Correction.....</td><td>M05 \$</td><td>Highways.....</td><td>L44 \$</td></tr><tr><td>Health.....</td><td>M32</td><td>All other.....</td><td>L89 \$</td></tr><tr><td>Highways.....</td><td>M44</td><td></td><td></td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td></td><td></td></tr><tr><td>Libraries.....</td><td>M52</td><td></td><td></td></tr><tr><td>Police protection.....</td><td>M62</td><td></td><td></td></tr><tr><td>Sewerage.....</td><td>M80</td><td></td><td></td></tr><tr><td>Sanitation.....</td><td>M81</td><td></td><td></td></tr><tr><td>All other.....</td><td>M89 \$ \$</td><td></td><td></td></tr></table>												Purpose	Amount paid to other local governments	Purpose	Amount paid to State	Correction.....	M05 \$	Highways.....	L44 \$	Health.....	M32	All other.....	L89 \$	Highways.....	M44			Transit subsidies.....	M94			Libraries.....	M52			Police protection.....	M62			Sewerage.....	M80			Sanitation.....	M81			All other.....	M89 \$ \$																																																																																																																		
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Part IV	SALARIES AND WAGES																																																																																																																																																																		
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																		
<table><tr><td colspan="10"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="10">Total salaries and wages paid.....</td><td>200 \$</td><td>8,065</td></tr></table>																						Amount - Omit cents		Total salaries and wages paid.....										200 \$	8,065																																																																																																																																
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Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																		
	<table><tr><td colspan="2">A. Long-term debt</td><td colspan="2">Debt during the fiscal year</td><td colspan="4">Debt Outstanding JUNE 30, 2013</td><td rowspan="2">Interest paid this year</td></tr><tr><td>Purpose</td><td>Debt outstanding JULY 1, 2012 (a)</td><td>Issued (b)</td><td>Retired (c)</td><td>General obligation (d)</td><td>TIF revenue (e)</td><td>Revenue (f)</td><td>Other (g)</td></tr><tr><td>1. Water utility</td><td>19U \$</td><td>29U \$</td><td>39U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>191 \$</td></tr><tr><td>2. Sewer utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>3. Electric utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>192</td></tr><tr><td>4. Gas utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>193</td></tr><tr><td>5. Transit-bus</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>194</td></tr><tr><td>6. Industrial Revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr><tr><td>7. Mortgage revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr><tr><td>8. TIF revenue</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>9. Other-Specify</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>10.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>11.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>12.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>13.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>14.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>Total long-term debt</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>												A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year	Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189	3. Electric utility	19U	29U	39U	49U	49U	49U		192	4. Gas utility	19U	29U	39U	49U	49U	49U		193	5. Transit-bus	19U	29U	39U	49U	49U	49U		194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	10.	19U	29U	39U	49U	49U	49U	49U	189	11.	19U	29U	39U	49U	49U	49U	49U	189	12.	19U	29U	39U	49U	49U	49U	49U	189	13.	19U	29U	39U	49U	49U	49U	49U	189	14.	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt	0	0	0	0	0	0	0
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year																																																																																																																																																											
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2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																											
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5. Transit-bus	19U	29U	39U	49U	49U	49U		194																																																																																																																																																											
6. Industrial Revenue	19T	24T	34T		44T	44T		189																																																																																																																																																											
7. Mortgage revenue	19T	24T	34T		44T	44T		189																																																																																																																																																											
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																											
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14.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																											
Total long-term debt	0	0	0	0	0	0	0	0																																																																																																																																																											
B. Short-term debt																																																																																																																																																																			
<table><tr><td colspan="4"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="4">Outstanding as of JULY 1, 2012</td><td>61V \$</td><td>0</td></tr><tr><td colspan="4">Outstanding as of JUNE 30, 2013</td><td>64V \$</td><td>0</td></tr></table>																Amount - Omit cents		Outstanding as of JULY 1, 2012				61V \$	0	Outstanding as of JUNE 30, 2013				64V \$	0																																																																																																																																						
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Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																																																																																																																		
	<table><tr><td colspan="10">Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY</td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="10">Actual valuation -- January 1, 2011</td><td>\$</td><td>10,662,091</td><td>x .05 = \$</td><td>533,105</td></tr></table>												Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY										Amount - Omit cents		Actual valuation -- January 1, 2011										\$	10,662,091	x .05 = \$	533,105																																																																																																																													
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Actual valuation -- January 1, 2011										\$	10,662,091	x .05 = \$	533,105																																																																																																																																																						
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013																																																																																																																																																																		
	<table><tr><td rowspan="2">Type of asset</td><td colspan="5">Amount - Omit cents</td><td rowspan="2">Total (e)</td></tr><tr><td>Bond and interest funds (a)</td><td>Bond construction funds (b)</td><td>Pension/retirement funds (c)</td><td>all other funds (d)</td><td></td></tr><tr><td rowspan="2">Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</td><td>W01</td><td>W31</td><td colspan="3">W61</td><td></td></tr><tr><td>\$</td><td>\$</td><td></td><td>319,096</td><td>319,096</td></tr></table>												Type of asset	Amount - Omit cents					Total (e)	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61				\$	\$		319,096	319,096																																																																																																																															
Type of asset	Amount - Omit cents					Total (e)																																																																																																																																																													
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Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																																																																																																																																																
	\$	\$		319,096	319,096																																																																																																																																																														
REMARKS																																																																																																																																																																			
V98																																																																																																																																																																			